

TABLE B-1.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Savings
700 Veterans Benefits and Services cont'd						
b. Require copayments for VA health care (p. 169)						
Budget Authority	160	190	245	300	355	1,250
Outlays	160	190	245	300	355	1,250
750 Administration of Justice						
End juvenile justice and delinquency grants (p. 163)						
Budget Authority	74	77	81	84	88	404
Outlays	17	51	72	80	84	304
800 General Government						
None						
850 General Purpose Fiscal Assistance						
Provide GRS to fiscally distressed localities only (p. 130)						
Budget Authority	1,400	1,500	1,600	1,700	1,700	7,900
Outlays	1,100	1,500	1,600	1,600	1,700	7,600

TABLE B-1.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Savings
All Functions						
a. Freeze federal civilian pay in 1984 (p. 193)						
Budget Authority	2,650	3,025	3,175	3,330	3,500	15,680
Outlays	2,660	3,135	3,300	3,450	3,630	16,175
b. Delay within-grade pay increases						
Budget Authority (p. 190)	300	600	1,100	1,800	2,500	6,300
Outlays	300	600	1,100	1,800	2,500	6,300
c. Index federal pay to CPI (p. 192)						
Budget Authority	670	870	1,080	1,480	2,060	6,160
Outlays	680	900	1,100	1,500	2,100	6,280
d. Increase contracting out (p. 201)						
Budget Authority	80	260	580	930	1,160	3,010
Outlays	20	70	200	340	460	1,090
e. Improve federal office space use (p. 182)						
Budget Authority	10	50	95	140	190	485
Outlays	10	50	95	140	190	485

TABLE B-1.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Savings
All Functions cont'd						
f. Refocus work of national laboratories (p. 177)						
Budget Authority	550	575	600	625	650	3,000
Outlays	275	565	590	615	640	2,685
g. Change Davis-Bacon wage requirement (p. 183)						
Budget Authority	95	100	105	110	115	530
Outlays	30	60	80	90	100	365
h. Require cost-sharing for grant increases (p. 157)						
Budget Authority	490	790	1,150	1,510	1,880	5,820
Outlays	150	400	750	1,110	1,470	3,880

TABLE B-2. ILLUSTRATIVE REVENUE GAINS OVER CBO BASELINE PROJECTIONS,
BY BUDGET FUNCTION, FISCAL YEARS 1984-1988
(In billions of dollars)

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
050 National Defense						
None						
150 International Affairs						
Phase out DISCs (p. 271)	*	0.2	0.3	0.5	0.6	1.7
250 General Science, Space, and Technology						
Reduce research tax credit (p. 273)	0.3	0.5	0.2	*	*	1.0
270 Energy						
a. Repeal oil and gas percentage depletion (p. 275)	0.9	1.7	1.9	2.0	2.2	8.7
b. Repeal expensing of oil and gas intangible drilling costs (p. 276)	2.6	4.5	4.2	4.1	3.9	19.3

NOTE: An asterisk in this table indicates less than \$50 million.

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
270 Energy cont'd						
c. Repeal residential energy tax credits (p. 278)	0.1	0.9	1.0	0.1	*	2.0
d. Repeal business energy tax incentives (p. 280)	0.3	0.5	0.5	0.5	0.5	2.3
300 Natural Resources and Environment						
a. End capital gains treatment of timber (p. 282)	0.2	0.6	0.7	0.8	0.8	3.1
b. End pollution control bond tax exemption (p. 283)	*	0.1	0.2	0.4	0.5	1.2
350 Agriculture						
None						
370 Commerce and Housing Credit						
a. Cap nonbusiness interest deduction at \$10,000 (p. 284)	0.6	1.8	2.0	2.2	2.4	9.0

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
370 Commerce and Housing Credit cont'd						
b. Tax 10 percent of home sale capital gain (p. 286)	--	0.8	1.0	1.2	1.4	4.4
c. Require 20 year life for building depreciation (p. 288)	0.4	1.8	3.7	5.7	7.7	19.3
d. Tax accrued interest on life insurance reserves (p. 290)	2.1	5.8	6.6	7.6	8.7	30.8
e. Repeal net interest exclu- sion (p. 292)	--	1.1	3.0	3.4	3.7	11.2
f. End small issue IRB tax exemption (p. 294)	*	0.3	0.7	1.2	1.5	3.7
g. Limit deduction for business meals and entertainment (p. 296)	0.5	1.1	1.2	1.4	1.5	5.7
h. Require full basis adjustment for ITC (p. 298)	0.3	1.2	2.4	3.6	4.9	12.4
i. End accumulated earnings allowance for PSCs (p. 299)	0.1	0.4	0.4	0.5	0.5	1.9

TABLE B-2.

							Cumulative Five-Year Gains
Budget Function/Options		1984	1985	1986	1987	1988	
400 Transportation							
None							
450 Community and Regional Development							
	Repeal building rehabilitation tax credit (p. 301)	0.8	1.2	1.4	1.6	1.8	6.8
500 Education, Training, Employment and Social Services							
a.	Repeal extra parental exemption for students (p. 302)	0.3	0.8	0.8	0.9	0.9	3.7
b.	Tax nonstatutory fringe benefits (p. 303)	0.6	1.2	1.3	1.5	1.8	6.4
c.	Cap charitable deduction for non- itemizers at \$100 (p. 304)	--	0.2	1.9	3.6	--	5.7
d.	End ESOP credit (p. 306)	0.7	1.7	2.1	2.3	1.1	7.8

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
550 Health						
a. Tax some employer-paid health insurance (p. 308)						
Income Tax	2.7	4.9	6.0	7.2	8.7	29.6
Payroll Tax	0.8	1.5	1.9	2.2	2.6	9.1
b. Tax premiums for supplemental Medicare coverage (p. 107)	2.4	3.6	4.2	4.8	5.5	20.5
c. End tax exemption for hospital bonds (p. 310)	0.1	0.3	0.6	0.9	1.1	3.0
600 Income Security						
a. Enact NCSSR revenue proposals (p. 87)	9.4	5.7	8.8	10.1	22.5	56.5
b. Tax half of Social Security benefits for recipients with incomes above \$12,000/\$18,000 (p. 79)	1.7	5.8	6.6	7.4	8.2	29.7
NOTE: Function 600 items a. through h. reflect estimated reductions in the unified budget deficit rather than increases in trust fund receipts.						

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
600 Income Security cont'd						
c. Advance 1985 Social Security tax rate rise to January 1984 (p. 71)	6.4	2.3	--	--	--	8.7
d. Advance 1985 and 1990 Social Security tax rate rises to January 1984 (p. 71)	19.1	19.2	18.1	19.3	20.8	96.6
e. Raise self-employed Social Security tax rate (p. 81)	0.4	1.3	1.4	1.5	1.6	6.2
f. Extend OASDI to federal workers with less than five years' service and all future hires (p. 82)	0.6	1.0	1.3	1.6	1.9	6.4
g. Cover new state/local employees under Social Security (p. 84)	0.1	0.2	0.4	0.5	0.7	1.9
h. Cover employees of all nonprofit organizations under Social Security (p. 85)	0.9	1.3	1.6	1.8	2.1	6.7

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
600 Income Security cont'd						
i. Tax 40 percent of railroad retirement benefits (p. 123)	0.5	0.7	0.8	0.8	0.8	3.6
j. Tax workers' compensation benefits (p. 126)	1.5	2.4	2.8	3.2	3.6	13.5
k. Tax all unemployment insurance (UI) benefits (p. 123)	*	1.7	1.6	1.7	1.6	6.6
l. Index UI tax base (p. 122)	0.9	1.8	2.8	3.9	5.4	14.8
m. Eliminate extra blind/elderly exemption (p. 311)	1.0	2.5	2.6	2.8	2.9	11.8
n. Eliminate income averaging (p. 312)	3.5	3.8	4.2	4.5	4.9	20.9
o. Freeze estate/gift tax credit at exemption equivalent of \$275,000 (p. 314)	--	0.5	1.1	1.8	2.6	6.1

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
700 Veterans Benefits and Services						
Tax Veterans' Compensation benefits (p. 125)	1.1	1.8	1.8	1.8	1.8	8.4
750 Administration of Justice						
None						
800 General Government						
None						
850 General Purpose Fiscal Assistance						
End state and local sales tax deduction (p. 315)	0.9	5.8	6.4	7.0	7.8	27.9
Options Not Assignable To a Function						
a. Improve taxpayer compliance (p.317)	1.2	2.1	4.2	4.7	5.2	17.3
b. Repeal July 1, 1983 rate re- duction (p. 233)	30.0	33.0	35.0	38.0	40.0	177.0
c. Cap third-year tax rate cut at \$700 (p. 235)	6.0	7.0	7.0	8.0	9.0	37.0
d. Repeal ERTA income tax in- dexing (p. 236)	--	6.0	17.0	28.0	40.0	90.0

TABLE B-2.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative
						Five-Year Gains
e. Impose 10 percent individual income tax surtax (p. 241)	15.0	33.0	36.0	38.0	41.0	163.0
f. Impose 10 percent corporate income tax surtax (p. 242)	4.0	8.0	9.0	10.0	11.0	42.0
g. Extend cigarette excise tax (p. 257)	--	--	1.7	1.7	1.7	5.1
h. Extend telephone excise tax (p. 259)	--	--	1.3	2.3	2.7	6.3
i. Double excise tax on alcohol (p. 259)	2.5	4.0	4.0	4.0	4.1	18.6
j. Impose excise tax on luxuries (p. 259)	0.2	0.3	0.4	0.4	0.4	1.7
k. Impose \$2 oil import fee (p. 252)	3.1	4.4	4.3	4.3	4.3	20.4
l. Impose broad-based domestic energy tax (p. 254)	11.3	17.2	18.5	20.0	21.6	88.6
m. Impose tax on domestic and imported oil (p. 254)	5.9	8.5	8.5	8.5	8.5	39.9
n. Impose natural gas excise tax (p. 255)	2.1	3.0	3.0	3.0	3.0	14.1
o. Increase gasoline excise tax (p. 256)	2.9	4.1	4.1	4.2	4.2	19.5

TABLE B-3. ILLUSTRATIVE ADDED USER CHARGE COLLECTIONS
OVER CBO BASELINE PROJECTIONS, BY BUDGET FUNCTION,
FISCAL YEARS 1984-1988 (In millions of dollars)

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
050 National Defense						
None						
150 International Affairs						
None						
250 General Science, Space, and Technology						
Raise space shuttle charges (p. 223)	73	237	394	373	303	1,380
270 Energy						
a. Raise federal power rates to re- cover actual costs (p.216)	41	43	53	59	61	257
b. Charge for SPR construction/storage costs (p.218)	300	300	300	300	300	1,500
c. Charge for FERC permits (p.223)	37	38	38	39	40	192

TABLE B-3.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative
						Five-Year Gains
300 Natural Resources and Environment						
a. Raise inland waterways user charge (p.212)	700	700	750	750	800	3,700
b. Enact deep-draft navigation user charge (p.213)	500	500	500	500	550	2,550
c. Raise BOR irrigation water prices (p.215)	--	3	3	3	3	12
d. Auction grazing rights on federal land (p.215)	3	6	9	15	20	53
e. Raise federal recreation area charges (p.216)	30	60	94	97	100	381
f. Raise NOAA chart and map prices (p.221)	44	44	44	44	44	220
350 Agriculture						
None						
370 Commerce and Housing Credit						
a. Raise patent and trademark fees (p.220)	8	8	8	9	9	42

TABLE B-3.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
370 Commerce and Housing Credit cont'd						
b. Enact CFTC user charge (p. 223)	23	24	24	25	26	122
400 Transportation						
a. End all highway user tax exemptions (p. 210)	680	680	680	680	680	3,400
b. Fund all highway programs from user charges (p. 210)	400	400	400	400	400	2,000
c. Raise fees from general aviation (p. 211)	1,070	1,100	1,130	1,070	1,070	5,440
d. Enact user charge for Coast Guard services (p. 214)	1,090	1,120	1,150	1,190	1,220	5,770
450 Community and Regional Development						
None						
500 Education, Training, Employment and Social Services						
None						

TABLE B-3.

Budget Function/Options	1984	1985	1986	1987	1988	Cumulative Five-Year Gains
550 Health						
None						
600 Income Security						
None						
700 Veterans Benefits and Services						
None						
750 Administration of Justice						
None						
800 General Government						
Charge for requested IRS rulings and determinations (p. 221)	13	13	14	15	15	70
850 General Purpose Fiscal Assistance						
None						

